

EXHIBIT B

WR Grace Expense Reconciliation
For the Month Ended April 30, 2004

Name	Audit	Sarbanes 404	
Sandra David	4.50	-	
Jean Qi	30.00	-	
William Choi	384.97	-	
Nina Govic	536.07	-	
Todd Hutcherson	128.00	-	
Lauren Misler	135.00	-	
Aimee Stickley	527.25	-	
Nicholas Stromann	210.00	-	
Hermann Schutte	-	543.16	
Totals	\$ 1,955.79	\$ 543.16	\$ 2,498.95

<u>Date</u>	<u>Title</u>	<u>Expenses</u>	<u>Description</u>
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CONSOLIDATED AUDIT-EXPENSE DETAIL
For the Month Ended April 30, 2004

Nina Govic	04/06/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/07/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/08/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/09/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/12/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/13/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/14/2004	Audit Senior Associate	\$ 16.13	Mileage to WR Grace in the morning (47-4 miles *\$.375/mile)
	04/15/2004	Audit Senior Associate	\$ 20.63	Mileage from WR Grace to PEC at noon (55 miles *\$.375/mile)
	04/16/2004	Audit Senior Associate	\$ 39.38	Mileage in excess of normal commute (112-7 miles *\$.375/mile)
	04/19/2004	Audit Senior Associate	\$ 39.38	Mileage in excess of normal commute (112-7 miles *\$.375/mile)
	04/20/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/21/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/22/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/23/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/28/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/29/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
	04/30/2004	Audit Senior Associate	\$ 32.35	Mileage in excess of normal commute (93-7 miles * \$.375/mile)
			\$ 536.07	
Aimee Stickley	04/05/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/06/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/07/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/08/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/09/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/12/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/13/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/14/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/15/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/16/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/19/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/20/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/21/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/22/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/23/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/26/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/27/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/28/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
	04/29/2004	Audit Associate	\$ 27.75	Mileage in excess of normal commute (86-12 miles * \$.375/mile)
			\$ 527.25	
Nicholas Stromann	04/07/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/08/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/09/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/12/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/13/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/14/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/15/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/16/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/19/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/20/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/26/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/27/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/28/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/29/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
	04/30/2004	Audit Associate	\$ 14.00	Mileage in excess of normal commute (48 miles *\$.375/mile)-\$4 Metro Fare
			\$ 210.00	
William Choi	4/1/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/15/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/14/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/13/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/6/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/7/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/16/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/21/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/27/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/28/2004	Audit Manager	\$ 28.13	(75 miles in excess of normal) x 37.5 office to client and back
	4/28/2004	Audit Manager	\$ 103.67	Engagement team meal to discuss first quarter issues and status including open items (Govic, Schutte, Stickley, Stromm;
			\$ 384.97	
Lauren Misler	04/12/2004	Audit Associate	\$ 22.50	Personal Car mileage in excess of daily commute (85-25)*.375 = 22.50
	04/13/2004	Audit Associate	\$ 22.50	Personal Car mileage in excess of daily commute (85-25)*.375 = 22.50
	04/14/2004	Audit Associate	\$ 22.50	Personal Car mileage in excess of daily commute (85-25)*.375 = 22.50
	04/15/2004	Audit Associate	\$ 22.50	Personal Car mileage in excess of daily commute (85-25)*.375 = 22.50
	04/16/2004	Audit Associate	\$ 22.50	Personal Car mileage in excess of daily commute (85-25)*.375 = 22.50
	04/19/2004	Audit Associate	\$ 22.50	Personal Car mileage in excess of daily commute (85-25)*.375 = 22.50
			\$ 135.00	
Sandra David	04/13/2004	Audit Manager	\$ 4.50	Personal Car mileage in excess of daily commute (12)*.375
	04/16/2004	Audit Manager	\$ 4.50	Personal Car mileage in excess of daily commute (12)*.375
			\$ 9.00	

Sarbanes Oxley Related Expenses

Herman Schutte	04/01/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/05/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/06/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/07/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/08/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/09/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/13/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/14/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/15/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/16/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/19/2004	Audit Manager	90.28	Working lunch - W. Choi, A. Stickley, L. Misler, N. Stromann
	04/19/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/20/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/26/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/27/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/28/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/29/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375
	04/30/2004	Audit Manager	26.64	Personal Car mileage in excess of daily commute (2*(38-2))*\$.375

\$ 543.16

CONSOLIDATED AUDIT
EXPENSE DETAIL
For the Month Ended April 30, 2004

Personnel	Date	Transportation	Lodging	Sundry	Business Meals and Entertainment	Description
Lauren Misler	04/12/2004	\$ 22.50				Mileage in Excess of Daily Commute
Lauren Misler	04/13/2004	\$ 22.50				Mileage in Excess of Daily Commute
Lauren Misler	04/14/2004	\$ 22.50				Mileage in Excess of Daily Commute
Lauren Misler	04/15/2004	\$ 22.50				Mileage in Excess of Daily Commute
Lauren Misler	04/16/2004	\$ 22.50				Mileage in Excess of Daily Commute
Lauren Misler	04/19/2004	\$ 22.50				Mileage in Excess of Daily Commute
Nina Govic	04/06/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/07/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/08/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/09/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/12/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/13/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/14/2004	\$ 16.13				Mileage in Excess of Daily Commute
Nina Govic	04/15/2004	\$ 20.63				Mileage in Excess of Daily Commute
Nina Govic	04/16/2004	\$ 39.38				Mileage in Excess of Daily Commute
Nina Govic	04/19/2004	\$ 39.38				Mileage in Excess of Daily Commute
Nina Govic	04/20/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/21/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/22/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/23/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/28/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/29/2004	\$ 32.35				Mileage in Excess of Daily Commute
Nina Govic	04/30/2004	\$ 32.35				Mileage in Excess of Daily Commute
Aimee Stickley	04/05/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/06/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/07/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/08/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/09/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/12/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/13/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/14/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/15/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/16/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/19/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/20/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/21/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/22/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/23/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/26/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/27/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/28/2004	\$ 27.75				Mileage in Excess of Daily Commute
Aimee Stickley	04/29/2004	\$ 27.75				Mileage in Excess of Daily Commute
Nicholas Stromann	04/07/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/08/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/09/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/12/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/13/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/14/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/15/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/16/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/19/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/20/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/26/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/27/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/28/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/29/2004	\$ 14.00				Mileage in Excess of Daily Commute
Nicholas Stromann	04/30/2004	\$ 14.00				Mileage in Excess of Daily Commute
William Choi	4/1/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/15/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/14/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/13/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/6/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/7/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/16/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/21/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/27/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/28/2004	\$ 28.13				Mileage in Excess of Daily Commute
William Choi	4/28/2004			\$ 103.67		Working Lunch
Sandra David	04/13/2004	\$ 4.50				Mileage in Excess of Daily Commute
Sandra David	04/16/2004	\$ 4.50				Mileage in Excess of Daily Commute
Herman Schutte	04/01/2004	26.64				Mileage in Excess of Daily Commute
Herman Schutte	04/05/2004	26.64				Mileage in Excess of Daily Commute
Herman Schutte	04/06/2004	26.64				Mileage in Excess of Daily Commute
Herman Schutte	04/07/2004	26.64				Mileage in Excess of Daily Commute
Herman Schutte	04/08/2004	26.64				Mileage in Excess of Daily Commute
Herman Schutte	04/09/2004	26.64				Mileage in Excess of Daily Commute
Herman Schutte	04/13/2004	26.64				Mileage in Excess of Daily Commute
Herman Schutte	04/14/2004	26.64				Mileage in Excess of Daily Commute

Herman Schutte	04/15/2004	26.64	Mileage in Excess of Daily Commute
Herman Schutte	04/16/2004	26.64	Mileage in Excess of Daily Commute
Herman Schutte	04/19/2004		90.28 Working Lunch
Herman Schutte	04/19/2004	26.64	Mileage in Excess of Daily Commute
Herman Schutte	04/20/2004	26.64	Mileage in Excess of Daily Commute
Herman Schutte	04/26/2004	26.64	Mileage in Excess of Daily Commute
Herman Schutte	04/27/2004	26.64	Mileage in Excess of Daily Commute
Herman Schutte	04/28/2004	26.64	Mileage in Excess of Daily Commute
Herman Schutte	04/29/2004	26.64	Mileage in Excess of Daily Commute
Herman Schutte	04/30/2004	26.64	Mileage in Excess of Daily Commute

<u>Summary</u>	<u>Total</u>	<u>Transportation</u>	<u>Lodging</u>	<u>Sundry</u>	<u>Business Meals</u>
	\$ 2,345.45	\$ 2,151.50	\$ -	\$ -	\$ 193.95